

Oklahoma Tax Commission Regular Meeting Minutes
January 7, 2020

1. The regularly scheduled meeting of the Oklahoma Tax Commission convened at 1:30 p.m., on the above date, in the Oklahoma City office. Notice of said meeting and the agenda therefor were posted in prominent public view at the Commission's principal office in Oklahoma City from and after 1:30 p.m. on January 6, 2020.

Chairman Prater called the meeting to order. Other members present were Vice-Chairman Jolley and Secretary-Member Burrage. Also present were Ernest Short, Counsel to the Commissioners and Joseph Gappa, General Counsel.

2. Vice-Chairman Jolley moved to approve the minutes of the regular commission meeting on December 10, 2019. Secretary-Member Burrage seconded the motion. Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

Chairman Prater moved to approve the minutes of the regular commission meeting on December 17, 2019. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

3. Executive Director's report was continued to 10:00 a.m. on Wednesday, January 8, 2020.
4. Chairman Prater moved that the Commission resolve into Executive Session for the purpose of discussing confidential taxpayer matters and proceedings. Vice-Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

An executive session was held, after which the Commission returned to open meeting.

5. Recommendations from Executive Session:

- 1) Vice-Chairman Jolley moved that the Commission grant a waiver of one-fourth delinquent interest in the amount of \$23,857.23, upon payment of tax, plus three-fourths delinquent interest, underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; granting 36 month pay plan, in Case No. 19-1167350. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 2) Vice-Chairman Jolley moved that the Commission grant a waiver of one-fourth delinquent interest in the amount of \$1,434.03, upon payment of three-fourths delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; granting 24 month pay plan, in Case No. 19-1280424. Secretary-Member Burrage seconded the motion. Chairman,

aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 3) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$5,755.28, upon payment of tax, plus one-half delinquent interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1308128. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 4) Case No. 19-1399527 was continued at the request of the Commission.
- 5) Vice-Chairman Jolley moved that the Commission granted a request for reconsideration of Commission action taken in the matter on August 13, 2019; granting pay plan of \$43,000.00 down payment and monthly payment of \$300.00 until paid in full, in Case No. 19-1079943. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$57.54, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1154983. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Vice-Chairman Jolley moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 1177407. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$382.15, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1201504. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 9) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,029.20, as recommended by the Division, in Case No. 19-1209687. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 10) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$341.36, upon payment of three-fourths delinquent interest, plus underestimation interest, delinquent penalty, warrant

penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1219616. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 11) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$3,139.30, upon payment of one-half delinquent interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1273550. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Vice-Chairman Jolley moved that the Commission deny a settlement request, as recommended by the Division, in Case No. 1228342. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining interest in the amount of \$609.43, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1233327. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$410.96, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1284686. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 15) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$2,900.98, upon payment of \$2,555.00 delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1309361. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 16) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,079.57, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1310070. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 17) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,296.71, upon payment of one-half

delinquent interest, plus delinquent penalty and applicable collection fees, as recommended by the Division, in Case No. 19-1356314. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 18) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 19-1361003. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 19) Vice-Chairman Jolley moved that the Commission grant a waiver of 60% delinquent interest, in Case No. 19-1369238. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 20) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 19-1377047. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 21) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$2,088.96, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; granting 12 month pay plan, as recommended by the Division, in Case No. 19-1377234. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 22) Vice-Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 19-1393050. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 23) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$985.17, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; granting 12 month pay plan, as recommended by the Division, in Case No. 19-1064982. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 24) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half interest in the amount of \$2,348.56, upon payment of one-half delinquent interest, plus underestimation interest and delinquent penalty, as recommended by the Division, in Case No. 19-1145891. Secretary-Member Burrage seconded the

motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

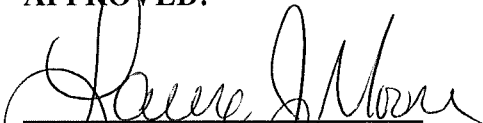
- 25) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,569.90, upon payment of one-half delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1182715. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 26) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$1,454.22, upon payment of one-half delinquent interest, as recommended by the Division, in Case No. 19-1227874. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 27) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,172.60, upon payment of one-half delinquent interest, plus delinquent penalty, as recommended by the Division, in Case No. 19-1283272. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 28) Vice-Chairman Jolley moved that the Commission grant a waiver of remaining delinquent interest in the amount of \$610.36, upon payment of three-fourths delinquent interest, plus underestimation interest, delinquent penalty, warrant penalty, filing fees and applicable collection fees; granting 12 month pay plan, in Case No. 19-1307584. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 - 29) Vice-Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,007.43, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 19-1399425. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
6. Secretary-Member Burrage moved that the Commission accept the resignation of Molly Smith, Geary Tag Agency. Chairman Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
 7. Proposed administrative rules submitted by the various divisions was continued to Wednesday, January 8, 2020.

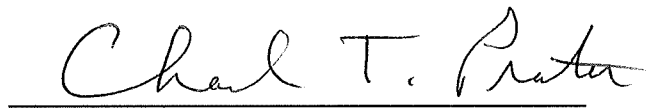
- 8. There were no division reports.
- 9. There was no new business.
- 10. The meeting was continued to 10:00 a.m. on Wednesday, January 8, 2020.
- 11. The meeting of the Oklahoma Tax Commission continued from 1:30 p.m., on January 7, 2020, in the Oklahoma City office, re-convened at 10:00 a.m. on Wednesday, January 8, 2020 in the Oklahoma City office.

Chairman Prater called the meeting to order. Other members present were Vice-Chairman Jolley and Secretary-Member Burrage. Also present was Ernest Short, Counsel to the Commissioners.


- 12. Vice-Chairman Jolley moved to approve the proposed administrative rules submitted by the various Divisions. Secretary-Member Burrage seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13. Jay Doyle, Executive Director, reported on changes within the agency, i.e., personnel appointments, professional license process, quality control, I.T. plan, general direction of the agency. No action taken.
- 14. The meeting was adjourned.

APPROVED:


Assistant Secretary


Charles T. Prater, Chairman


Clark Jolley, Vice-Chairman


Steve Burrage, Secretary-Member